

**IN THE CLAIMS**

Please amend claims 1, 2, 5, 8, 10 thru 14, 16 thru 22, 25 thru 27 and 31 thru 33 as follows:

1           1. (Currently Amended)   A digital magnetic recording apparatus, comprising:  
2           an analog-to-digital converter for converting an input audio signal into digital  
3           data;  
4           a formatter for formatting the input audio signal in an appropriate size to be stored  
5           in respective recording sectors of a magnetic tape selected from among a first plurality of  
6           sectors of the magnetic tape;  
7           a recording selection unit having an input for receiving the input audio signal, and  
8           having outputs connected to respective inputs of said analog-to-digital converter and said  
9           formatter for selectively transmitting the input audio signal to one ~~selected from among~~  
10          of said input of said formatter and said input of said analog-to-digital converter[[,]] in  
11          dependence upon a type of the input audio signal; and  
12          a control unit for controlling a head to record second output data from said analog-  
13          to-digital converter on a second plurality of sectors of the magnetic tape and to record  
14          first output data from said formatter on the first plurality of sectors of the magnetic tape,  
15          said first and second pluralities of sectors being distinguishable.

1           2. (Currently Amended)   The apparatus of claim 1, further comprising an  
2           encoder having an input connected to an additional output of said recording selection unit

3 for converting the input audio signal into [[a]] predetermined digital data, and for  
4 providing the digital data to said formatter.

1 3. (Original) The apparatus of claim 2, the predetermined digital data being MP3  
2 data.

1 4. (Original) The apparatus of claim 2, the predetermined digital data being AC-3  
2 data.

1 5. (Currently Amended) The apparatus of claim 2, further comprising a  
2 discrimination unit for detecting a type of the input audio signal, the detected type being  
3 one type selected from among a plurality of types of data, said recording selection unit  
4 being controlled in dependence upon a result of said detecting performed by said  
5 discrimination unit.

1 6. (Original) The apparatus of claim 5, said plurality of types of data including at  
2 least MP3 data, analog data, and digital data which is not MP3 data.

1 7. (Original) The apparatus of claim 6, the magnetic tape including at least said  
2 first plurality of sectors, said second plurality of sectors, and general video sectors, said  
3 general video sectors storing video data, said second plurality of sectors being general  
4 audio sectors storing audio data corresponding to the video data, said first plurality of

5 sectors being redundant audio sectors.

1 8. (Currently Amended) The apparatus of claim 1, further comprising a  
2 discrimination unit for discriminating a type of the input audio signal, said recording  
3 selection unit being controlled in dependence upon a result of said discriminating  
4 performed by said discrimination unit.

1 9. (Original) The apparatus of claim 1, the magnetic tape including at least said  
2 first plurality of sectors, said second plurality of sectors, and general video sectors, said  
3 general video sectors storing video data, said second plurality of sectors being general  
4 audio sectors storing audio data corresponding to the video data, said first plurality of  
5 sectors being redundant audio sectors.

1 10. (Currently Amended) A digital magnetic reproducing apparatus, comprising:  
2 a digital-to-analog converter for converting a first type of audio data read from a  
3 magnetic tape to an analog audio signal;  
4 a deformatter for deformatting a second type of audio data read from the magnetic  
5 tape to produce a deformatted data output;  
6 a decoder having an input connected to an output of said deformatter for decoding  
7 the deformatted data output from said deformatter; and  
8 a reproduction selection unit having an input for receiving general audio data, and  
9 having outputs connected to respective inputs of said digital-to-analog converter and said

10 deformatter for selectively transmitting the general audio data read from the magnetic  
11 tape to one ~~selected from among~~ of said demformatter and said digital-to-analog  
12 converter[[,]] in dependence upon a type of the general audio data, said general audio  
13 data including said first and second types of audio data.

1 11. (Currently Amended) The apparatus of claim 10, said demformatting of said  
2 second type of audio data ~~corresponding to~~ comprising dividing and grouping said second  
3 type of audio data to produce data having a predetermined structure.

1 12. (Currently Amended) The apparatus of claim 11, further comprising a  
2 discrimination unit for detecting said type of the general audio data, said reproduction  
3 selection unit being controlled in dependence upon the detected type ~~resulting from said~~  
4 ~~detecting performed~~ of the general audio data as detected by said discrimination unit.

1 13. (Currently Amended) The apparatus of claim 12, further comprising a  
2 memory for temporarily storing an output of said demformatter, and for providing the  
3 stored output to said decoder.

1 14. (Currently Amended) The apparatus of claim 13, the data having the  
2 predetermined structure ~~corresponding to data selected from among~~ comprising one of  
3 MP3 data and AC-3 data.

1           15. (Original) The apparatus of claim 13, said decoder inputting the data having  
2           the predetermined structure and outputting analog data.

1           16. (Currently Amended) The apparatus of claim 11, the data having the  
2           predetermined structure ~~corresponding to data selected from among~~ comprising one of  
3           MP3 data and AC-3 data.

1           17. (Currently Amended) The apparatus of claim 10, further comprising a  
2           discrimination unit for detecting said type of the general audio data, said reproduction  
3           selection unit being controlled in dependence upon the detected type ~~resulting from said~~  
4           ~~detecting performed~~ of the general audio data as detected by said discrimination unit.

1           18. (Currently Amended) The apparatus of claim 10, further comprising a  
2           memory for temporarily storing an output of said deformatter, and for providing the  
3           stored output to said decoder.

1           19. (Currently Amended) The apparatus of claim 10, said second type of audio  
2           data being provided to said deformatter ~~corresponding to~~ and comprising MP3 data.

1           20. (Currently Amended) A method for recording different types of audio data on  
2           a magnetic tape for a digital magnetic recording/reproducing device, comprising the steps  
3           of:

4           detecting a type of an input audio signal;  
5           when a format of the input audio signal does not correspond to a recording format  
6 of recording sectors of the magnetic tape, formatting the input audio signal in an  
7 appropriate size to be stored in the recording sectors of the magnetic tape; and  
8           recording a plurality of different types of audio signals in respective recording  
9 sectors of the magnetic tape.

1           21. (Currently Amended) The method of claim 20, the magnetic tape including  
2 general audio sectors for storing general audio data, and general video sectors for storing  
3 video data corresponding to said general audio data, [[and]] said recording sectors  
4 recording said formatted data, said recording sectors being redundant audio sectors, said  
5 redundant audio sectors being distinguishable from said general audio and video sectors.

1           22. (Currently Amended) The method of claim 20, further comprising the step of  
2 encoding the input audio signal into predetermined digital data, said encoding being  
3 performed after said detecting and before said formatting.

1           23. (Original) The method of claim 22, said predetermined digital data being  
2 MP3 data.

1           24. (Original) The method of claim 22, said encoding being performed  
2 according to a selection.

1           25. (Currently Amended) The method of claim 24, said selection ~~corresponding~~  
2   to comprising a selection performed by a user.

1           26. (Currently Amended) The method of claim 25, the magnetic tape including  
2   general audio sectors for storing general audio data, and general video sectors storing  
3   video data corresponding to said general audio data, ~~[[and]]~~ said recording sectors  
4   recording said formatted data, said recording sectors being redundant audio sectors, said  
5   redundant audio sectors being distinguishable from said general audio and video sectors.

1           27. (Currently Amended) A method reproducing plural types of audio data stored  
2   on respective recording sectors of a magnetic tape for a digital magnetic  
3   recording/reproducing device, comprising the steps of:

4           detecting at least one type of audio data read from said respective recording  
5   sectors of the tape, said at least one type including at least a first type of audio data and a  
6   second type of audio data;

7           performing one ~~selected from among~~ of digital-to-analog conversion and  
8   deformatting, said digital-to-analog conversion being selected and converting digital  
9   audio data read from the tape to analog audio data when said detecting detects ~~[[a]]~~ the  
10   first type of audio data, said deformatting being selected and deformatting the audio data  
11   read from the tape when said detecting detects ~~[[a]]~~ the second type of audio data, said  
12   first and second types of audio data being distinguishable;

13            decoding said deformatted audio data to produce decoded audio data; and  
14            reproducing one ~~selected from among~~ of the ~~digital-to-analog converted~~ analog  
15            audio data and the decoded audio data.

1            28. (Original)    The method of claim 27, said deformatting and decoding being  
2            performed before said reproducing.

1            29. (Original)    The method of claim 28, said second type of data corresponding  
2            to a predetermined structure of digital data, said first type of data corresponding to digital  
3            data other than said predetermined structure of digital data.

1            30. (Original)    The method of claim 29, said predetermined structure of digital  
2            data corresponding to MP3 data.

1            31. (Currently Amended)    The method of claim 30, said decoding ~~corresponding~~  
2            ~~to~~ comprising generating analog data from the MP3 data.

1            32. (Currently Amended)    The method of claim 29, said decoding ~~corresponding~~  
2            ~~to~~ comprising generating analog data from the digital data having the predetermined  
3            structure.

1            33. (Currently Amended)    The    method    of    claim 27, said deformatting



2    ~~corresponding to~~ comprising generating MP3 data from the digital audio data read from  
3    the tape.